



Punjab Government Gazette

EXTRAORDINARY

Published by Authority

CHANDIGARH, WEDNESDAY, MARCH 31, 2021

(CHAITRA 10, 1943 SAKA)

LEGISLATIVE SUPPLEMENT

	Contents	Pages
Part - I	Acts	
Part - II	Ordinances	
	<i>Nil</i>	
Part - III	Delegated Legislation	
	1. Notification No. S.O. 31/P.A.5/2017/S.96/2021, dated the 30th March, 2021, constituting the Punjab Authority for Advance Ruling.	.. 335
	2. Notification No. G.S.R. 30/P.A.1/1914/S.59/Amd.(148)/2021, dated the 30th March, 2021, containing amendment in the Punjab Liquor License Rules, 1956.	.. 337-371
	3. Notification No. G.S.R. 31/P.A.1/1914/Ss. 31, 32, 32, 34 and 58/Amd.(193)/2021, dated the 30th March, 2021, containing amendment in the Punjab Excise Fiscal Orders, 1932.	.. 373-375

4. Notification No. G.S.R. 32/P.A.1/1914/Ss.5 and 24/ Amd.(46)/2021, dated the 30th March, 2021, containing amendment in the Punjab Intoxicants License and Sales Orders, 1956. .. 377
5. Notification No. G.S.R. 33/P.A.1/1914/S.59/ Amd.(6)/2021, dated the 30th March, 2021, containing amendment in the Punjab Supply and Sale of Bhang Rules, 1956. .. 379
6. Notification No. G.S.R. 34/P.A.1/1914/ Ss.21 and 59/Amd. (69)/2021, dated the 30th March, 2021, containing amendment in the Punjab Distillery Rules, 1932. .. 381-383
7. Notification No. G.S.R. 35/P.A.1/1914/ Ss.21 and 59/Amd. (34)/2021, dated the 30th march, 2021, containing amendment in the Punjab Brewery Rules, 1956. .. 385-386
8. Notification No. G.S.R. 36/P.A.1/1914/ Ss.22 and 59/Amd.(27)/2021, dated the 30th March, 2021, containing amendment in the Punjab Excise Bonded Warehouse Rules, 1957. .. 387-388
9. Notification No. G.S.R. 37/P.A.1/1914/Ss. 34 and 59/Amd.(47)/2021, dated the 30th March, 2021, containing amendment in the Punjab Liquor Permit and Pass Rules, 1932. .. 389-390

**Part - IV Correction Slips, Republications and
Replacements**

Nil

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 30th March, 2021

No. S.O. 31/P.A.5/2017/S.96/2021.- In supersession of the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 107/P.A. 5/2017/S.96/2017, dated the 7th December, 2017 and in exercise of the powers conferred by section 96 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to constitute the Punjab Authority for Advance Ruling, which shall consist of the following members, namely:-

1. Sh. Rajan Lachala, Additional Commissioner, Goods and Services Tax Commissionerate, Jalandhar of Central Tax appointed by the Central Government; and
2. Sh. Showkat Ahmad Parray, Additional Excise and Taxation Commissioner-1 of State Tax appointed by the State Government of Punjab.

A. VENU PRASAD,

Additional Chief Secretary Taxation to
Government of Punjab,
Department of Excise and Taxation.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 30th March , 2021

No. G.S.R. 30/P.A.1/1914/S.59/Amd.(148)/2021.— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of the Financial Commissioner, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor License (Second Amendment) Rules, 2021.
(2) They shall come into force on and with effect from the,-
 - (i) 2nd day of February, 2021, in respect of renewal of retail licenses i.e. L-2 and L-14A, allotment of liquor vends, application fee, Fixed License fee, Additional Fixed License Fee or any other matter incidental and related thereto; and
 - (ii) 1st day of April, 2021, in respect of all other matters.
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 25,-
 - (i) for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) The amount of annual license fee and security in respect of different kinds of licenses granted under these rules shall be such, as given in the Table below, namely:-

TABLE

Serial No.	Kind of licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1	2	3	4
1.	L-1	2500000 + Rs3/- Per PL on IMFL and Rs.2/-per BL on Beer	15000
2.	L-1 (import)	10,00,000	15000
3.	L-1BB	15,00,000	15000
4.	L-1C	5,00,000	1000
5.	L-2 Airport	10,00,000	0
6.	L-2A (Urban & Rural)	1000	0
7.	L-2B	10,00,000 (subject to special condition 2-B of rule 38)	0
8.	L-2D	1,10,000	0
9.	L-3, L-4 & L-5,-		
	(i) For hotels having 5 star and 5 star deluxe category certificate;	8,00,000	10,000
	(ii) For hotels having 4 star category certificate	6,00,000	10,000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	3,00,000	10,000
	(iv) For hotels/restaurants in Municipal Corporations other than	2,00,000	10,000

	those mentioned at (iia) above, in Municipal Committees and other areas;		
	(v) For Additional place of Bar; and	50 percent in case of 4 star or 5 star category Hotels and one third of the license fee of other bar licenses.	0
	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 Star and 5 Star deluxe Hotel e.g. Conference Hall and Banquet Hall.	3,00,000	0
10.	L-3A, L-4A & L-5A,-		
	(i) For towns with population of one Lac or more; and	1,50,000	0
	(ii) For other towns	1,25,000	0
11.	L-5B (Pub License),-		
	(a) Independent License; and	50,000	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	50,000	0
12.	L-5C	85,000	0
13.	L-5D,-		
	i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging	20,000	0

up to Rs. 1,00,000/- per function;		
ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function;	40,000	0
(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function;	80,000	0
(iv) Serving liquor in commercial places not registered with the Excise and Taxation Department not more than 5 licenses shall be issued in one month for these places; and	10,000/- per day per function	0
(v) Serving liquor in a function at a private place.	Rs. 2,000/- per day	0
14. L-5E,-		
(i) Corporation cities and areas; and	70,000	0
(ii) All types of Municipal Committees and other areas.	40,000	0

(CHTR 10, 1943 SAKA)

15.	L-10C (Micro Brewery)	4,00,000	0
16.	L-12A (Temporary license),-		
	(a) Minimum fee; and	10,000	0
		(per license per day)	
	(b) Maximum fee	1,00,000	0
		(per license per day)	
17.	L-12C,-		
	(i) Members upto 1000;	1,00,000	0
	(ii) Members up to 2000; and	3,60,000	0
	(iii) Members above 2000.	11,00,000	0
18.	L-12E	25,000	1000
19.	L-13	55,000	1000
20.	L-17,-		
	(i) Denatured Spirit	5,000	2000
	(up to 500 BL); and		
	(ii) Exceeding 500 BL	10 per BL	3000
21.	L-50,-		
	(i) For One Year; and	2,500	0
	(ii) For Life Time	20,000	0
22.	L-50A :-		
	i) Serving liquor in	5,000/-	0
	Commercial Places	(per license	
	such as marriage	per day)	
	palaces, banquet halls		
	or community centres,		
	Dharamshalas etc.		
	charging up to one		
	lakh rupees per		
	function;		
	ii) Serving liquor in	7,500/-	0
	Commercial Places	(per license	

	such as marriage palaces, banquet halls or community centres, Dharamshalas etc charging one lakh and one rupees to two lakh rupees per function;	per day)	
iii)	Serving liquor in Commercial Places such as marriage palaces, banquet halls or community centres, Dharamshalas etc. charging above two lakh rupees per function;	10,000/- (per license per day)	0
iv)	Serving liquor in Commercial Places not registered with the Excise and Taxation department (not more than 5 licenses shall be issued in one month); and	10,000/- (per license per day)	0
v)	Serving liquor in a function at a private place	2,000/- per day	0
23.	L-52 (Ahata),-		
	(i) PML		
	(a) Urban; and	30,000	0
	(b) Rural; and	6,000	0
	(ii) IMFL,-		
	(a) Corporation Area;	40,000	0
	(b) Other Urban Area; and	30,000	0
	(c) Rural	8,000	0

Note: The State Government reserves the right to change the nomenclature of fixed license fee or other levies, payable under the relevant rules.";

- (ii) for sub-rule (4), the following sub-rule shall be substituted, namely:- "(4)
(a) An Additional Fixed License Fee shall be chargeable from every L-2 and L-14A licensee as determined by the Collector. The minimum percentage of the aforesaid fee shall be payable by the licensee as follows:-

- (i) Fifteen percent within 10 days of allotment;
- (ii) Fifteen percent upto 10th April, 2021;
- (iii) Twenty percent upto 30th June, 2021;
- (iv) Twenty five percent upto 30th September, 2021; and
- (v) Twenty five percent upto 31st December, 2021.

Note: Quota against the first instalment of fifteen percent of Additional Fixed License Fee shall be available in December, 2021. If any group or zone is allotted after 10th April, 2021, the fifteen percent Additional fixed license fee amount, which was to be deposited on 10th April, 2021, shall be deposited within fifteen days of the allotment of that group or zone.

- (b) The amount of aforesaid fee deposited by a licensee, can be utilized by the concerned licensee for payment of excise duty, assessed fee, special license fee and stock transfer fee with respect to PML, IMFL, Beer, RTD beverage, Wine, Cider or any type of Imported Foreign Liquor (Bottled in Origin) beyond Minimum Guaranteed Quota at the level of retail stage and wholesale stage.

The adjustment of the excise duty payable at retail and wholesale stage and assessed fee (as specified in rule 31), if paid already on BIO brands, for the procurement of liquor beyond the Minimum Guaranteed Quota, shall be available to a licensee in the said Additional Fixed License Fee. The assessed fee paid on lifting of minimum guaranteed quota of Imported Foreign Liquor and VAT paid on all BIO Brands shall not be adjusted in the Additional Fixed License Fee.

The permit fee, Excise and Taxation Department Development Cess and Additional License Fee payable at the L-1 stage, shall not

be adjusted in the Additional Fixed License fee of a licensee. It shall also not be adjusted against the liquor lifted within the Minimum Guaranteed Quota of a licensee.

- (c) If a licensee fails to deposit,-
- (i) in the case of first instalment of Additional Fixed License Fee, his license or allotment, as the case may be, shall stand cancelled and his fixed license fee deposited earlier, shall stand forfeited; and
 - (ii) in the case of second or third instalment of Additional Fixed License Fee by the due date, the Collector may allow such licensee to deposit the fee alongwith interest by the 15th day of the following month. If he fails to deposit such fee, his license shall stand suspended for the time being and all the vends of such group, shall be closed. In case after closing the vends of such group, if he fails to deposit the due amount by the 20th day of the aforesaid month, his license shall stand cancelled and fixed license fee and the Additional Fixed License Fee deposited by such licensee shall stand forfeited, and the process of re-allotment of the relevant Group or Zone or as the case may be, vend shall be started."; and
- (iii) after sub-rule (4), the following sub-rule shall be added, namely:-
- “(5) An interest at the rate of 1.5 percent per month, to be calculated on daily basis shall be charged on the delayed payment of all types of duties or fee or charges from all licensees besides the penal action provided under the Punjab Excise Act, 1914 and rules framed thereunder.”
3. In the said rules, for rule 30, the following rule shall be substituted, namely:-
- "30 The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-6, L-7, L-8, L-10C, L-1 (Canteen Store Depot), L-2B and L-12C, shall be such, as given in the Table below, namely:-

TABLE

Serial No.	Type of License	Fee (in rupees)
1.	(i) For a license in Forms L-3, L-4 and L-5,-	
	(a) for Five Star hotels or above;	Eight lakh

(b) for Four Star hotels;	Six lakh
(c) for hotels in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali;	Three lakh
(d) for hotels other than those mentioned in (iii) above, in Municipal Committees and others areas; and	Two lakh and in addition to this fee, a security of ten thousand in the shape of National Savings Certificates, duly pledged in favor of the Collector, shall also be furnished within a period of seven days from the grant or renewal of the license.
(e) for additional places of Bar	Fifty percent in case of a four or five Star Hotel and one third of the license fee of other Bar licenses.
(ii) For occasional serving of liquor at a place, which is not a point of sale in a five Star or five Star (Deluxe) Hotel from the Bar to the conference hall, banquet hall or committee room.	Three lakh for five Star or five Star (Deluxe) Hotels.
2. For a license in Forms L-3A, L-4A and L-5A,-	
(i) for town with population of one lakh or more; and	One lakh fifty thousand
(ii) for other towns not covered by item above.	One lakh twenty five thousand

3.	For a license in Form L-5B, independent pub license and Supplementary license (with L-5, L-5A, L-5C and L-12C).	Fifty thousand and in addition to this fee, a security of ten thousand in the shape of National Saving Certificates, duly pledged in favor of the Collector, shall also be furnished within a period of seven days of the grant or renewal of such license
4.	For a license in Form L-12C,-	
	(i) for having capacity upto one thousand members;	One Lakh
	(ii) for having capacity upto two thousand members; and	Three lakh sixty thousand
	(iii) for having capacity above two thousand members	Eleven lakh
5.	For a license in Form L-2B	Ten lakh (subject to special condition 2-B of rule 38)
6.	For a license in Form L-5C	Eighty-five thousand
7.	L-1 Canteen Store Depot	Fifty lakh
8.	For a license in Form L-10C:	Four lakh:

Provided that in addition to annual license fee, assessed fee as specified in rule 31, shall also be payable by such license holders. The assessed fee shall be payable at the time of issuance of permits to a licensee.”.

4. In the said rules, for rule 31, the following rule, except the proviso and the Table given thereunder, shall be substituted, namely:-

“31. The assessed fee shall be levied on the following rates on Beer, Wine and Ready to drink beverages per bulk litre; and on Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled in Origin and Rum per proof litre, namely :-

(CHTR 10, 1943 SAKA)

KIND OF LICENSES

Kind of liquor	L-1	L-1 Import	L-1BB	L-2 Airport	L-2B	L-2D	L-3,L-4, L-5 and L-5C		L-3A, L-4A and L-5A		L-5B	L-1 (Canteen Store Depot), L-1 CRPF and L-1 ITBP	L-10C (Micro Brewery/Brewery Pub)	L-12C
							supply from L-1/L-1BB	supply from L-2	supply from L-1/L1BB					
Indian Made Foreign Liquor	-	-		50/-	-	-	425/-	70/-	-		-	420/-	-	425/- (Supply from L-1) 70/- (Supply from L-2)
Imported Foreign Liquor (Bottled in origin)	-	299/-	299/-			-	425/-	70/-	-		-	430/-	-	425/- (Supply from L-1/L-1BB) 70/- (Supply from L-2)
Wine	-	15/- (Imported Wine)	15/- (Imported Wine)		15/-	15/-	28/-	11/-	-		22/-	25/-	-	28/- (Supply from L-1/L-1BB) 11/- (Supply from L-2)

PUNJAB GOVT. GAZ. (EXTRA), MARCH 31, 2021
(CHTR 10, 1943 SAKA)

348

Indian Made Beer														
Light	-				-	-	63/-	17/-	63/-	17/-	-	85/-	-	63/- (Supply from L-1) 17/- (Supply from L-2)
Strong	-				-	-	63/-	17/-	63/-	17/-	-	85/-	-	63/- (Supply from L-1) 17/- (Supply from L-2)
Canned light	-				-		63/-	17/-	63/-	17/-				
Canned strong	-						63/-	17/-	63/-	17/-				
Imported Beer (Bottled in Origin)														
Light	-	66/-	66/-		66 /-	66 /-	63/-	17/-	63/-	17/-	-		-	63/- (Supply from L-1) 17/- (Supply from L-2)
Strong	-	68/-	68/-		68 /-	68 /-	63/-	17/-	63/-	17/-	-		-	63/- (Supply from L-1) 17/- (Supply from L-2)
Cider					5/-	5/-	6.00 /- per BL	6.00 /- per BL	-		-	15/- per BL	-	6/- (Supply from L-1) 6/- (Supply from L-2)
Rum	-					-	-		-		-	147/-	-	-
Draught Beer (Strong and Light)	-					-	-		-		90 /-	-	-	-
Supplied by Micro Brewery (L-10 C)	-					-	-		-		22 /-	-	80/-	-

Ready to drink beverages		25/-	25/-		25/-	25/-	33/-	6/-	33/-	6/-	28/-	25/-	-	33/- (Supply from L-1/ L-188) 6/- (Supply from L-2)
Sweets and wines up to 13.5% v/v		15/-	15/-		15/-	15/-	28/-	6/-	-		22/-			:

5. In the said rules, rule 31-A shall be omitted.
6. In the said rules, in rule 35,-
 - (i) in sub-rule (1), after the words and sign "additional fixed license fee.", the following words and sign shall be inserted,- namely:-

"The Assessed fee paid at wholesale stage on Imported Foreign Liquor lifted against minimum guaranteed quota shall be a part of Minimum Guaranteed Revenue.";
 - (ii) in sub-rule (2),-
 - (A) in clause (i),-
 - (a) after the words and sign "Excise Commissioner, Punjab.", the following proviso shall be inserted, namely:-

"Provided that the Deputy Commissioner (Excise) of the Zone shall be the competent authority to make inter-se changes in the Minimum Guaranteed Revenue, Quota or formation of the un-allotted groups or zones, after renewal process subject to the condition that the sum total of minimum guaranteed revenue of all the groups or zones remain the same. However, if there is any decrease in the Minimum Guaranteed Revenue of any group or zone, the Financial Commissioner (Taxation) shall be the competent authority to allow change in the formation of the group or zone."; and

- (b) after sub-clause (d), the following sub-clause shall be added, namely:-

"(e) (1) In case of the groups or zones having vend or vends located within four kilometre radius of the interstate border, twenty-five percent of Fixed License Fee shall be converted into Additional Fixed License Fee:

Provided that where Fixed License Fee of such groups or zones was converted into Additional Fixed License Fee at a rate higher than twenty-five percent during the Financial Year 2020-21, conversion shall be allowed at the same rate for the Financial Year 2021-22.

(2) In case of other groups or zones not covered in the above category where Fixed License Fee was converted into Additional Fixed License Fee during the year 2020-21, the fixed license fee of such groups or zones shall be converted into Additional Fixed License Fee at the same rate for the Financial Year 2021-22.";

- (B) for clause (ii), the following clause shall be substituted, namely:-

"(ii) **Allotment of remaining groups or zones after renewal-** If some groups or zones remain un-allotted after the process of renewal, the re-allotment of such un-allotted groups or zones shall be made as under:-

- (a) The allotment for the first time shall be made by inviting open tenders with reserve price equal to the amount of original Minimum Guaranteed Revenue fixed for the year 2021-22 for the respective group or zone.
- (b) If allotment of groups or zones remains pending for the first time at prescribed Minimum Guaranteed Revenue fixed for the year 2021-22 or quota, then the allotment of such un-allotted group or zone shall be made through tenders or by inviting applications after reducing the Minimum Guaranteed Revenue upto 5 percent, as deemed appropriate with prior approval of the Financial Commissioner (Taxation). The

process of inviting applications will remain as per the existing provisions. The application money is fixed at thirty five thousand rupees per application, including GST. If any group or zone still remains pending, then the allotment shall be made by inviting tenders or applications by reducing minimum guaranteed revenue again at appropriate rates with the approval of the Chief Minister, Punjab.

- (c) If any group or zone remains un-allotted even after this, the Government reserves its right to run it on its own or through a Government agency or through its employees. There shall be no minimum guaranteed quota if the Government runs the group or zone itself or through its agencies. The Chief Minister shall be competent to allow any other procedure, different from those mentioned above for disposal of un-allotted group."

7. In the said rules, in rule 36,-

(i) in sub-rule (2),-

- (a) for the words "thirty-three", the words "thirty-five" shall be substituted; and
- (b) for the words and signs, " Out of the total proceeds from the sale of application forms, fifty percent or rupees fifty crore (whichever is less) shall be transferred to Excise and Taxation Technical Service Agency as grant-in aid.", the following words and signs shall be substituted, namely:-

“Out of the total proceeds from the renewal fee and sale of application forms, fifty percent shall be transferred to the Excise and Taxation Technical Service Agency, as grant-in aid.”;

(ii) for sub-rule (14), the following sub-rule shall be substituted, namely:-

“(14) Fixed License Fee of the group or zone shall be calculated at the rate of eleven percent of the Minimum Guaranteed Revenue. A successful applicant shall have to deposit Fixed License Fee, in case of allotment of groups or zones as per the following Schedule:-

SCHEDULE

Serial No.	Stage	Percentage of Fixed License Fee
1	At the time of opening of tenders/draw of lots	25
2	Within forty eight hours of the opening of tenders/draw of lots	25
3	Within seven days of opening of tenders/draw of lots	50

If any successful allottee, after depositing the first or second installment of Fixed License Fee, does not deposit the next installment, his Fixed License Fee earlier deposited shall stand forfeited and his allotment shall be cancelled.”;

- (iii) in sub-rule (28), for the figures “2020”, wherever occurring, the figures “2021” shall be substituted;
- (iv) in sub-rule (30), in the first proviso, for the figures “2020”, the figures “2021” shall be substituted;
- (v) for sub-rule (33), the following sub-rule shall be substituted, namely :-

“(33) Additional vends as Sub-vends within a group or zone shall be allowed to be opened in rural areas and urban areas subject to the following conditions, namely:-

1. Rural Area:-

- (i) sub-vend shall be opened within the geographical area of a group or zone;
- (ii) sub-vend shall not effect the sale of other adjacent groups or zones;
- (iii) sub-vend shall be opened at a prescribed distance from the approved liquor vend: and
- (iv) the number of sub-vends to be opened by a group or zone shall be fixed as per the total number of vends in that group or zone as under: -

(a) A group having upto 5 vends	3 sub-vends
(b) A group having 6 to 10 vends	4 sub-vends
(c) A group having above 10 vends	5 sub-vends

If gram panchayat of any rural area has any objection on the opening of sub-vends in that rural area, the Panchayat can put resolution to the Excise Commissioner for his consideration and decision.

2. Urban Area:-

- (i) The maximum number of Sub vends which may be allowed to be opened within the geographical area of group or zone shall be as under:-

Serial No.	Annual Minimum Guaranteed Revenue of the Group or Zone	No of sub vends
1	Annual Minimum Guaranteed Revenue upto rupees twelve Crore	1
2	Annual Minimum Guaranteed Revenue over rupees twelve crore to rupees twenty crore.	2
3	Annual Minimum Guaranteed Revenue above rupees twenty crore	3

- (ii) If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub vend, then the licensee opting to open that sub vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group.

- (iii) For SAS Nagar District, maximum number of Sub- vends may be allowed as under: -

Serial No	Annual Minimum Guaranteed Revenue of the Group or Zone	No of sub vends
1	Annual Minimum Guaranteed Revenue upto rupees twelve crore	2
2	Annual Minimum Guaranteed Revenue over rupees twelve crore to rupees twenty crore.	3
3	Annual MGR above rupees twenty crore	4

3. If a Group or Zone comprises of both urban and rural vends, then that Group or Zone shall be treated a Group or Zone of the concerned urban area for the purpose of opening of the sub-vends.

-
4. Sub vendes in rural area and urban area shall be opened, with the prior approval of the concerned Assistant Commissioner (Excise), before 31st May, 2021.
 5. Fee for each sub vend in rural area or /and urban area shall be rupees two lakh;
- (vi) in sub-rule (38),-
- (a) for clause (a), the following clause shall be substituted, namely:-
 - "(a) The minimum guaranteed quota of PML, IMFL and BEER respectively for all the licensing units or groups and imported foreign liquor, wherever fixed, shall be fixed by the Government. However, the RTD and Bio Brands (except wherever fixed) shall not be part of the aforesaid quota. A L-14A licensee shall lift thirty percent of the total minimum guaranteed quota of the PML from a L-13 outlet of a distillery or such distillery which is near its completion of all its operation and seventy percent of the aforesaid quota may be lifted by L-14A licensee from a L-13 outlet of a distillery of his choice as allocated to each district by the Excise Commissioner. Any D-2 licensee, who wants to increase the Ex-Distillery Price of open quota in any of his brands, may be permitted to do so upto five percent over and above the said EDP of his fixed quota. The licensee shall have to submit the details of such brands by the 20th March, 2021. The licensee shall not be allowed to change his option during the year. The open quota shall be increased progressively upto the Financial Year 2023-24. From the Financial Year 2024-25, this fixed quota shall be allotted only upto ten years from the date of grant of license in form D-2. The percentage of fixed quota shall be as per the Excise Policy of the concerned year. The Industrial policy of the State shall also be kept into consideration while implementing these provisions.

The licensee shall lift minimum percentage of his minimum guaranteed quota of PML, IMFL and BEER month wise, as per Schedule given below, namely:-

SCHEDULE

Serial No.	Month	Percentage of PML	Percentage of IMFL	Percentage of Beer
1.	April, 2021	7	8	9
2.	May, 2021	8	7	12
3.	June, 2020	9	9	12
4.	July, 2021	9	9	11
5.	August, 2021	9.5	9.5	10
6.	September, 2021	9.5	9.5	10
7.	October, 2021	10	10	8
8.	November, 2021	10	10	7
9.	December, 2020	10	10	6
10.	January 2022	10	10	6
11.	February 2022 (Upto 15.02.2022)	8	8	9
Total		100	100	100

Note 1: Licensee shall be required to get his retail permits issued latest by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits latest by the 7th day of next month. The lifting for the month of February, 2022 shall be allowed upto 22nd February, 2022. Retail licensee shall have the option to lift quota of liquor over and above the fixed monthly quota.

Note 2: The minimum quantities for the lifting of Minimum Guaranteed Quota of Imported Foreign Liquor shall be as per following schedule :-

1. By 30th June, 2021 20%
2. By 30th September, 2021 40%
3. By 31st December, 2021 80%
4. By 22nd day of February, 2022 100%

In the event of non-lifting of minimum guaranteed quota as per the above schedule, the licensee shall be liable to deposit an amount equal to all the levies on the unlifted minimum guaranteed quota. For all months (other than February), this amount can be paid with interest by the 15th of the next month. In case the required amount is not paid by 15th of the next month, the license shall be

deemed to be suspended and all vends shall be closed. The suspension shall be revoked only when the balance amount with interest is deposited by 20th of the same month. It shall be reconciled at the end of June, end of September, end of December and by the 15th day of February. In case of any default at the time of reconciliation he shall have to pay an amount at the rate of rupees twenty five per proof litre on the unlifted quantity of fixed quota of PML:

Provided that if any licensee fails to deposit all the levies on the unlifted total minimum guaranteed quota of PML, IMFL and BEER of his group upto the 15th February, 2022, then the license shall stand suspended. All vends of that group shall be closed. If the dues alongwith interest are not received by 22nd February 2022, then the license shall stand cancelled.";

(b) in clause (b), for sub-clause (i), the following shall be substituted, namely:-

"(i) The licensee shall have the option to interchange upto a maximum twenty percent of his Minimum Guaranteed Quota of PML into IMFL or Beer. Such interchange shall be permissible from open quota only. Similarly, the licensee shall have the option to interchange upto a maximum of twenty percent of his Minimum Guaranteed Quota of IMFL into PML or Beer and Minimum Guaranteed Quota of Beer into PML or IMFL. The quota of any liquor shall not be reduced by more than twenty percent after interchange in any case. The excise duty shall be chargeable as per the rates prescribed in the financial year 2021-22."; and

(c) in clause (c),-

- (i) for the words "ten percent", the words "five percent" shall be substituted; and
- (ii) in condition (ii), for the words "twelve hundred", occurring at two places, the words "fifteen hundred", shall be substituted; and
- (iii) in sub-rule (39), for the existing provisos, the following proviso shall be substituted, namely:-

"Provided that after lifting the prescribed Minimum Guaranteed Quota as applicable upto preceding month, a licensee shall be allowed to lift 5 percent additional quota of PML and IMFL of total Minimum Guaranteed Quota respectively in second and third quarter each.

However, no additional quota shall be issued in the month of July. In the month of August, out of the above only upto 2.5 percent additional quota shall be allowed to a licensee. Such quota shall be issued at 55 percent rate of the excise duty rates payable at retail and wholesale level as leviable under the Punjab Excise Fiscal Orders, 1932. The 3rd installment of 5 percent additional quota at appropriate excise duty rates may be allowed with the prior approval of the Chief Minister, Punjab. In case the Government allows renewal of licenses for the year 2022-23, the revenue from the above said additional quota shall not be counted for the eligibility of the renewal."

8. In the said rules, in rule 36-A,-for the Heading and sub-rules (1), (2), (3) and (4), except the provisos and explanation thereunder, the following shall be substituted, namely;

"36-A. Sale price, license fee and quota of PML, IMFL, BEER and IFL (BIO Brands).- (1) The Punjab Medium Liquor of 50 degree, Rum/Gin/Whisky of 65 degree shall be allowed to be sold at PML vends.

(2) The minimum retail sale price of PML 50 degree and 65 degree shall be fixed on the basis of the following formula, namely:-

Serial No.	Type of liquor	Formula for determining minimum retail sale price
1.	PML 50 degree and 65 degree, except areas at Serial No. 2 below	(EDP + Excise Duty payable at L-13 + VAT + L-13 expenses + Excise Duty payable at L-14A stage + Special License fees+ Additional Excise Duty or Infrastructure Development Fee) + 22 % margin and then to be rounded off to next rupee
2.	PML 50 degree and 65 degree for Ludhiana, Jalandhar, Patiala and Amritsar districts.	Minimum Retail Price as per 1 above (without rounding off) + 3% and then to be rounded off to lower rupee (no extra duty will be leviable on the 3% extra margin of retailer).

Apart from above, the maximum retail price of PML shall not exceed more than 12.5 percent of its minimum retail price. In addition, it shall be obligatory for L-14A or L-2 licensees to issue cash memo or invoice, for all the sales effected by them from their vends.

(3) The minimum retail sale price of Indian Made Foreign Liquor to be sold in the State of Punjab, shall be fixed according to calculation formula as under, namely:-

Type of liquor	Formula for determining minimum retail sale price
Indian Made Foreign Liquor	(EDP + Excise Duty payable at L-1 stage + indicative L-1 margin of 5 % of EDP + VAT + Excise Duty payable at L-2 stage + Special License fee+ Additional Excise Duty or Infrastructure Development Fee) + 22 % margin and to be rounded off to next rupee

L-2 or L-14A licensees shall issue cash memo or invoice for all the sales effected by them from their vends.

The minimum retail sale price of those categories, which have not been covered in the above Table shall be fixed on the basis of the above formula. It shall be mandatory for the licensee to display the prices of popular brands on his vend prominently. The Excise Commissioner, may issue instructions from time to time for the rates of any other brands, to be displayed as per requirement.

If at any stage EDP of any brand changes, then its minimum retail sale price, shall also be changed as per the formula. The minimum retail sale price for a different size of packing size, other than 750 ML, 375 ML and 180 ML shall be fixed proportionately to their quantity based on the minimum and maximum retail sale price fixed for 750 ML, 375 ML and 180 ML by the Excise Commissioner.

(4) The minimum retail sale price of Beer per bottle at L-14A and L-2 vends shall be fixed according to calculation formula as under, namely:-

Type of liquor	Formula for determining minimum retail sale price
Beer	(EDP + Excise Duty payable at L-1 stage + indicative L-1 margin of 5 % of EDP + VAT + Excise Duty payable at L-2 stage+ Addl. Excise Duty or Infrastructure Development Fee) + 22 % margin and to be rounded off to next rupee.";

and

- (ii) for sub-rule (6), the following sub-rule shall be substituted, namely:-
- "(6) The quota of PML shall be 693 lac proof litre and that of IMFL shall be 277 lac proof litre and that of Beer shall be 302 lac bulk litre subject to sub-rule (2) of rule 45. Canned Beer shall be included in the quota of Beer. However, RTD and BIO brands (except wherever fixed) shall not be the part of the quota of IMFL and BEER. The Minimum Guaranteed Quota of Imported Foreign Liquor is fixed as under:-

Serial No.	Area	Quota of Imported Foreign Liquor
1.	Ludhiana, Jalandhar, Amritsar and Mohali Municipal Corporations and Municipal Committees Zirakpur and Phagwara and NAC Mullanpur Dakha	810 PL per group or zone
2.	Municipal Corporations, other than those mentioned at serial no. 1 above.	405 PL per group or zone
3	A-class Municipal Committees	168.750 PL per group or zone

The licensee of each group or zone shall be allowed to lift any quantity of BIO Brands over and above his Minimum Guaranteed Quota, wherever applicable. Assessed fee paid on lifting of Imported Foreign Liquor beyond Minimum Guaranteed Quota shall be adjustable in the Additional Fixed License Fee. The Assessed fee paid on liquor purchased within Minimum Guaranteed Quota shall be the part of Minimum Guaranteed Revenue. VAT paid on BIO Brands shall not be adjustable in Additional Fixed License Fee or Minimum Guaranteed Revenue. If a

group or zone comprises of both urban and rural vends, then that group or zone will be treated as group or zone of the concerned urban area for the purpose of determining Minimum Guaranteed Quota of Imported Foreign Liquor.

Minimum Guaranteed Quota of PML, IMFL, BEER and Imported Foreign Liquor shall be distributed by the Excise Commissioner amongst the Zones and the Collector-cum-Deputy Commissioners (Excise) of the Zones shall further distribute the allocated quota to their respective districts, which shall further be distributed among different licensing units or groups or zones."

9. In the said rules, in rule 38,-

(i) in special condition (1),- in clause (aa),-

- (a) after the figures and words " above rupees 5.00 crore", the words and figures "in the Financial Year 2019-20" shall be inserted;
- (b) for the figures "2018-19", the figures "2020-21" shall be substituted; and
- (c) for the words and figure " rupees 2 crore " the words and figures "rupees 1 crore" shall be substituted;

(ii) in special condition 1-I,-

- (a) in the heading, the words 'or retail" shall be omitted; and
- (b) for clause (c), the following shall be substituted, namely;-
 - "(c) The licensee shall be authorized to purchase Liquor from outside the State of Punjab. However, Imported Foreign Liquor (BIO brands) shall be purchased through Custom Bonded Warehouse situated within the State of Punjab. In case of any difficulty, this condition may be relaxed with the approval of the Excise Commissioner, Punjab.
- (d) The licensee shall have to lift a minimum 10125 PL of Imported Foreign Liquor during the Financial Year:

Provided that the licensee shall have to lift a minimum of 2700 PL in the first quarter of the Financial Year. In case of failure to lift the said quantity of liquor, the licensee shall be liable to pay a penalty at the rate of rupees three hundred fifty per PL on remaining un-lifted quantity during the respective period.

- (e) Every person effecting movement of Foreign Liquor (Bio Brands) in the State of Punjab shall furnish information in relation to the movement of such liquor, in Form N-1 to the department, before the commencement of such movement of liquor.

For the purpose of this clause, the expression 'movement' shall include,-

- (i) when the destination is within the State of Punjab, whether the origin of movement is in or outside the State of Punjab;
- (ii) when the destination is outside the State of Punjab, but the origin of movement is in the State of Punjab; and
- (iii) when such liquor is only transiting through the State of Punjab, i.e. when the origin (of movement) and destination are both outside the State of Punjab.

The furnishing of above information shall also be mandatory for Custom Bonded Warehouse to Custom Bonded Warehouse stock transfer.

The violation of this provision shall attract a penalty which may extend upto rupees ten lakh. Both the Consignor and Consignee shall be jointly and severally liable for the same.

- (f) Before de-bonding liquor from a Custom Bonded Warehouse situated in the State of Punjab, the Custom Bonded Warehouse Licensee shall be required to obtain a pass from the department after payment of import fee on such liquor. In case of failure to do so, in addition to action that may be taken under the Punjab Excise Act, 1914 and the rules made thereunder, the Consignor and the Consignee shall be jointly and severally liable to pay penalty at the following rates:-

Serial No.	Kind of liquor	Penalty
1.	Imported Foreign Liquor	Rs. 350/- per PL
2.	Imported Beer (Light)	Rs. 66/- per BL
3.	Imported Beer (Strong)	Rs. 68/- per BL
4.	Imported RTD	Rs. 25/- per BL
5.	Imported Wine	Rs. 15/- per BL

-
- (g) L-1 licensee shall be allowed to obtain permits of Bio Brands from any L-1 (Import) situated in the State of Punjab;
- (iii) in special condition (1-BB), after clause (e), the following clause shall be added, namely:-
- “(f) The licensee shall have to lift a minimum 10125 PL of Imported Foreign Liquor during the Financial Year:

Provided that the licensee shall have to lift a minimum of 2700 PL in the first quarter of Financial Year. In case of failure to lift the said quantity of liquor the licensee shall be liable to pay a penalty at the rate of rupees three hundred fifty per PL on remaining un-lifted quantity during the respective period.

- (g) The licensee L-1BB shall purchase Imported Foreign Liquor BIO brands only through Custom Bonded Warehouse situated within the State of Punjab. In case of any difficulty, this condition may be relaxed with the approval of the Excise Commissioner, Punjab.
- (h) Every person effecting movement of Foreign Liquor (Bio Brands) in the State of Punjab, shall furnish information in relation to the movement of such liquor, in form N-1 to the department, before the commencement of such movement of liquor.

For the purpose of this clause, the expression ‘movement’ shall include ;-

- (i) when the destination is within the State of Punjab, whether the origin of movement is in or outside the State of Punjab;
- (ii) when the destination is outside the State of Punjab, but the origin of movement is in the State of Punjab; and
- (iii) when such liquor is only transiting through the State of Punjab, i.e. when the origin (of movement) and destination are both outside the State of Punjab.

The furnishing of above information shall also be mandatory for Custom Bonded Warehouse to Custom Bonded Warehouse stock transfer.

The violation of this provision shall attract a penalty which may extend upto rupees ten lakh. Both the Consignor and Consignee shall be jointly and severally liable for the same.

- (i) Before de-bonding liquor from a Custom Bonded Warehouse situated in

the State of Punjab, the Custom Bonded Warehouse Licensee shall be required to obtain a pass from the department after payment of import fee on such liquor. In case of failure to do so, in addition to action that may be taken under the Punjab Excise Act, 1914 and the rules made thereunder, the Consignor and the Consignee shall be jointly and severally liable to pay penalty at the following rates:-

Serial No.	Kind of liquor	Penalty
1.	Imported Foreign Liquor	Rs. 350/- per PL
2.	Imported Beer (Light)	Rs. 66/- per BL
3.	Imported Beer (Strong)	Rs. 68/- per BL
4.	Imported RTD	Rs. 25/- per BL
5.	Imported Wine	Rs. 15/- per BL

(j) L-1 licensee shall be allowed to obtain permits of Bio Brands from any L-1 BB situated in the State of Punjab;

(iv) in special condition L-2 (Airport), in "clause (e), for the words "rupees one hundred and twenty five", the words " rupees fifty " shall be substituted;

(v) in special condition (2-B), after clause (h), the following clauses shall be added, namely:-

"(i) Notwithstanding anything contained in this special condition, the licensee having a license in form L-2B, which remained operational during the last two Financial Years shall have the option to get it renewed for the subsequent Financial Year irrespective of the condition of having L-2/L-14A license of that concerned geographical area. The following conditions shall become applicable on such license, namely:-

- (i) the annual license fee of such license shall be rupees twenty lakh;
- (ii) this renewal shall only be for Municipal Corporation areas;
- (iii) the L-2B Licensee should not be a defaulter in any kind of excise revenue evasion case during the last two Financial years;
- (iv) the L-2B License shall only be renewed if average lifting of imported foreign liquor in the last two Financial Years is not less than 500 cases;
- (v) the Minimum Guaranteed Quota shall be prescribed in the Excise Policy of the concerned year and additional assessed fee may be charged on the liquor to be sold under this license; and

-
- (vi) the license which shall be renewed as per this clause shall be allowed to purchase imported foreign liquor directly from L-1 licensee.
- (j) The licensee may be allowed to hold Liquor tasting session in separate screened enclosure in the approved premises with prior approval of the Assistant Commissioner Excise."; and
- (iv) in special condition 2D,-
- (i) for clause (i), the following clause shall be substituted, namely:
- "(i) The license issued or renewed during the year 2020-21 may be renewed for the year 2021-22 by the Collector. "; and
- (ii) after clause (iii), the following clause shall be added, namely:-
- “(iv) The license L-2D shall only be granted to L-2 and L-14A Licensee in the geographical area of his concerned group or zone. The validity of such license during the Financial Year shall be co-terminus with validity of L-2 and L-14A group of the respective group or zone."
10. In the said rules, in rule 39 after the word and sign "Department of Finance." the following words and sign shall be inserted, namely:-
- " The Chief Minister shall be empowered to make any change in the Excise Policy or rules made under Punjab Excise Act, 1914 in order to overcome any natural calamity or any difficult situation."
11. In the said rules, for rule 42, the following rule shall be substituted, namely:-
- "42. The Government may at its sole discretion offer to renew the licenses in forms L-2 and L-14 A for the next Financial Year i.e. 2022-23 on the conditions to be specified, subject to the payment of a minimum 112 percent of Minimum Guaranteed Revenue of the Financial Year 2021-22, as calculated below:-
- (i) Fixed License Fee and Additional Fixed License Fee paid for the group or zone;
- (ii) Excise Duty and assessed fee paid for lifting of all types of Liquor at L-2 and L-14A stage, at L-13 and L-1 or L-1 (import) or L-1 BB stage;
- (iii) Excise Duty and assessed fee paid at L-2, L-14A, L-13 and L-1 stage for lifting of any kind of liquor beyond Minimum Guaranteed Quota and beyond liquor lifted against Additional Fixed License Fee; and
- (iv) Special License Fee on PML and IMFL charged from L-14A, L-2 licensees at the time of issuance of permits.

The following items shall not be included in calculation of Minimum Guaranteed Revenue for eligibility for renewal:

- (i) The amount of VAT paid on Liquor;
- (ii) The revenue paid as Additional Excise Duty or Infrastructure Development fee, permit fee, ETD cess etc.; and
- (iii) Excise Duty paid on Additional Quota at concessional rate."

11. In the said rules, for rule 45, the following rule shall be substituted, namely:-

"45. Procedure for renewal of L-2 and L-14A licenses for the year 2021-22.- (1) The procedure for renewal of the L-2 and L-14A licenses, shall be as under:-

- (i) The application for renewal of licenses shall be invited through public notice;
- (ii) Minimum Guaranteed Revenue (MGR) of each group or zone, shall be one hundred and ten percent of the annualized Minimum Guaranteed Revenue of the respective group or zone, of the Financial year 2020-21;
- (iii) Minimum Guaranteed Quota (MGQ) of PML, IMFL and Beer of each group or zone shall be hanced by 12 percent, 6 percent and 4 percent respectively over annualized minimum guaranteed quota of the Financial Year 2020-21;
- (iv) Fixed License Fee of the group or zone shall be calculated at the rate of 11 percent of Minimum Guaranteed Revenue of the Financial year 2021-22;
- (v) The proposal of fixing MGQ and MGR shall be approved by the Collector-cum-Deputy Commissioner (Excise) of the respective zone on the recommendation of the concerned Assistant Commissioner (Excise) of the range;
- (vi) Minimum Guaranteed Revenue (MGR) of each group or zone shall include,-
 - (a) Fixed License Fee as specified above;
 - (b) revenue from Punjab Medium Liquor (in rupees) - MGQ of PML multiplied by (excise duty rate at retail stage plus excise duty rate at wholesale stage plus special license fee);

- (c) revenue from Indian made foreign liquor- MGQ of IMFL multiplied by (excise duty rate at retail stage plus minimum excise duty rate at wholesale stage plus special license fee).;
- (d) revenue from Beer- MGQ of BEER multiplied by (excise duty rate at retail stage plus minimum excise duty rate at wholesale stage);
- (e) revenue from Imported Foreign Liquor (wherever applicable)- MGQ of IFL multiplied by Assessed fee leviable at wholesale stage; and
- (f) Additional Fixed License Fee shall be the remainder obtained after subtracting sum total of items mentioned at (a),(b),(c),(d) and (e) from the MGR of the group or zone calculated in item (ii) above.

Note: Additional excise duty or Infrastructure Development fee shall not be included in Minimum Guaranteed Revenue.

- (vii) The renewal fee for the group or zone for the year 2021-22 shall be charged as under:-

TABLE

Serial No.	Number of applications received in the year 2019-20	Renewal Fee (in terms of percentage of the annualised MGR for the year 2020-21
1	0-100	2.00%
2	101-300	3.00%
3	Above 300	4.00% :

Provided that the renewal fee for the newly allotted groups during the Financial Year 2020-21 shall be charged at 3 percent of the annualized MGR of the Financial Year 2020-21. During the Financial Year 2020-21, the groups where bid money received through tender process was in excess of the prescribed Minimum Guaranteed Revenue, such excess bid money shall be annualized first and 3 percent shall be charged on such annualized amount as renewal fee.

Provided further that in Municipal Corporation Areas of Ludhiana, Amritsar and Jalandhar, the renewal fee shall be charged at the rate of 2

percent of annualized Minimum Guaranteed Revenue of Financial Year 2020-21 in the groups or zones having any liquor vend or vends situated within the radius of 100 meters of the main entrance or exit of the main railway station.

Explanation:- Where common applications were invited in the year 2019-20 for more than one group or zone, the numbers of applications per group or zone shall be calculated pro-rata (e.g., if 1000 applications are received for ten groups or zones then $1000/10=100$ and for calculation of the renewal fee, it would fall in Serial No. 1 of the Table;

- (viii) The details of the group or zone and rates of renewal fee shall be displayed on the notice board of the concerned districts as well as on the website of the Excise Department i.e www.excise.punjab.gov.in;
- (ix) A L-2 and L-14A licensee shall submit his application for renewal of license in the office of concerned Assistant Commissioner (Excise) of the range on or before the specified date. The licensee shall attach the receipt of payment of specified renewal fee plus rupees fifteen lakh as a part of the fixed license fee for the year 2021-22 alongwith the application. The licensee shall also attach upto date details of excise duty paid at retail and wholesale stage during the year 2020-21. The licensee shall submit requisite Affidavit under Order 7 of the Punjab Intoxicant License and Sales Order, 1956 alongwith an undertaking that the licensee shall deposit twelve percent of the excess revenue over and above the annualised MGR of year 2020-21 by the 20th day of March, 2021. He shall forthwith provide the details of such payment to the department. The licensee shall be responsible for the authenticity of the details provided to the department in respect of payment of such excess twelve percent revenue.
- (x) For the purpose of renewal, the formation of group or zone shall be the same as it was in the Financial Year 2020-21.
- (xi) The groups or zones having vend or vends situated within 100 meter radius of the main entrance or exit of the main railway stations of Municipal Corporations of Amritsar, Jalandhar and Ludhiana shall be treated as a special category. Twenty five percent amount of Fixed License Fee of such groups or zones shall be converted into Additional Fixed License Fee. The licensee shall be allowed to lift liquor in respect of such converted fixed license fee, after completing all his liabilities in the last quarter of

the Financial Year. The above concessions shall be applicable in the case of renewal only.

- (xiii) The licensee shall deposit specified Fixed License Fee and Additional Fixed License Fee for the year 2021-22, as under, namely:-

FIXED LICENSE FEE

Fixed License Fee shall be calculated at the rate of 11 percent of the Minimum Guaranteed Revenue.

Serial No.	Stage	Amount of fixed license fee (in rupees)
1.	At the time of submitting application for renewal	15 lakh
2.	Upto 28th February, 2021	15 lakh
3.	Upto 15th March, 2021	The balance amount of fixed license fee of group or zone.

ADDITIONAL FIXED LICENSE FEE

- (i) Fifteen percent up to the 22nd March, 2021.;
 - (ii) Fifteen percent up to the 10th April, 2021
 - (iii) Twenty percent up to the 30th June, 2021;
 - (iv) Twenty five percent up to the 30th September, 2021; and
 - (v) Twenty five percent up to the 31st December, 2021.
- (xiii) If any licensee, after submitting his application for renewal of his license, does not deposit due Fixed License Fee and Additional Fixed License Fee up to a fixed date, the application received for renewal shall be liable to be cancelled. The renewal fee, Fixed License Fee and Additional Fixed License Fee deposited by him shall stand forfeited.
- (xiv) After completing the requisite conditions and after deposit of all prescribed duties or fee, the license shall be granted or renewed for the year 2021-22 by the Collector. The license so renewed, shall be deemed to be a license issued under rule 1 of the Punjab Liquor License Rules, 1956. All the provisions of the Punjab Excise Act, 1914 and the rules framed there-under, shall apply mutatis mutandi, to such license.

-
- (2) Renewal of L-2 and L-14A licenses of a Municipal Corporation area or concerned Municipal Committee or Rural area of the revenue district shall be permitted, if applications for renewal have been received for 80 percent or more of Minimum Guaranteed Revenue of that concerned area. If a group or zone comprises of both urban and rural vends, then that group or zone will be treated as group or zone of the concerned urban area for the purpose of this condition:

Provided that in case applications have been received in respect of renewal for less than 80 percent of Minimum Guaranteed Revenue, renewal of licenses may be permitted, with the approval of the Financial Commissioner.

- 3) In case where groups or zones were allotted for a period less than one year, the Minimum Guaranteed Revenue of such groups or zones shall be calculated on pro rata basis for full twelve months. Further in case where groups or zones were allotted through tender process at a bid money higher than prescribed Minimum Guaranteed Revenue, then the actual bid amount shall be taken as a base for calculating Minimum Guaranteed Revenue. The Components of Minimum Guaranteed Revenue i.e. Fixed License Fee, Additional Fixed License Fee, revenue from PML, IMFL and Beer shall be increased proportionately equivalent to such excess bid amount. The Minimum Guaranteed Revenue for the Financial Year 2021-22 shall be calculated by annualizing the bid amount and providing a further increase of 10 percent over and above such annualized amount.
- (4) For any change in the dates or period regarding deposit of renewal fee, fixed license fee and Additional Fixed License Fee, the Financial Commissioner, shall be the competent authority."

12. In the said rules, after rule 45, the following rule shall be added, namely:-
- "46. Any violation of Departmental Instructions or circulars shall be treated as a violation of the terms and conditions of the license. Further, any licensee violating the terms and conditions shall be liable for action under the Punjab Excise Act, 1914 and the rules framed thereunder."
13. In the said rules, after form M-72, the following form shall be added, namely:-

"FORM N-1
(Excise-Transit form
for transfer of liquor)
(see rule 38)

I. Basic Particulars:

1. Consignor Details:*

Within Punjab/Outside Punjab

Consignor Name and Credentials*

Consignor Address*

City

Postal/ Zip code

State

District

2. Consignee Details:*

Within Punjab/Outside Punjab

Consignee Name and Credentials*

Consignee Address*

City

Postal/Zipcode

State

District

3. Nature of Transaction:*

Import into Punjab Export from Punjab From Punjab to Punjab

In Transit from outside Punjab to outside Punjab

Stock Transfer (Custom Bond to Custom Bond)

4. Pass or other Documents against which liquor is being Moved/transported*

Pass No/Unique Number

Validity

Date of Issue

5. Driver Details:*

Driver Name

Contact Number

6. Vehicle Details:*

Registration Number

Make of Vehicle

7. Origin*

State District

8. Destination*

State District

9. Route within Punjab*

District

II. Consignment Details (Liquor Description):

1. Kind of BIO Liquor:*

Please tick one or more below.

IMPORTED FOREIGN LIQUOR

IMPORTED BEER

IMPORTED WINE

READY TO DRINK

2. Enter number of brands:

QUANTITY

NAME OF	TYPE OF	TOTAL	LOOSE	TOTAL	ANY	TOTAL	TOTAL
BRAND	LIQUOR	CASES	BOTTLES	CANS	OTHER	QTY IN	QTY IN
						BLs	PLs

Add Brand

I declare that the above information is true to the best of my knowledge and that I will be responsible for any deviation from the truth of these facts

Save

Application

RAJAT AGARWAL,
EXCISE COMMISSIONER, PUNJAB.

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 30th March, 2021

No. G.S.R. 31/P.A.1/1914/Ss. 31, 32, 34 and 58/ Amd.(193)/2021.-

In exercise of the powers conferred by section 58 read with sections 31 and 32 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

ORDERS

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2021.
(2) They shall come into force on and with effect from the first day of April, 2021.
2. In the Punjab Excise Fiscal Orders, 1932, (hereinafter referred to as the said Orders), in Order 1,-
 - (a) in clause (i) in sub-clause (c), serial no. (iii) and entries relating thereto shall be omitted;
 - (b) in clause (ii), for the existing Table, the following Table shall be substituted, namely:-

TABLE

"EDP range of IMFL (2020-21)(in rupees)	Rate of excise duty Per PL (2021-22)(in rupees)
EDP upto 500	95/-
EDP 501-650	110/-
EDP 651-950	130/-
EDP 951-1100	155/-
EDP 1101-1200	165/-

EDP 1201-1300	185/-
EDP 1301-1400	200/-
EDP 1401-1500	225/-
EDP 1501-1800	230/-
EDP 1801-2000	245/-
EDP 2001-2300	255/-
EDP 2301-2500	260/-
EDP 2501-2700	300/-
EDP 2701-3000	310/-
EDP 3001-3200	315/-
EDP 3201-3500	325/-
EDP 3501-4000	335/-
EDP 4001-4500	355/-
EDP 4501-5000	420/-
EDP 5001-7000	450/-
EDP above 7000	470/-";

- c) in clause (iii), for the words "rupees twelve hundred" wherever occurring, the words "rupees fifteen hundred" shall be substituted;
- d) for the existing provisos, the following proviso shall be substituted, namely:-

"Provided further that the excise duty on Punjab Medium Liquor and Indian Made Foreign Liquor shall be fifty-five percent of the excise duty leviable at wholesale stage (L-13 and L-1), as prescribed under the Punjab Liquor License Rules, 1956.

- 3. In the said Orders, in order 1-AA, for the existing provisos, the following proviso shall be substituted, namely:-

"Provided that the excise duty on Punjab Medium Liquor and Indian Made Foreign Liquor shall be fifty-five percent of the excise duty leviable at retail stage (L-14 and L-2), as prescribed under the Punjab Liquor License Rules, 1956.

4. In the said Orders, in Order 1-B, in the Table, for Serial No. 1 and entries relating thereto, the following shall be substituted, namely:-

“1 Indian Made Foreign Liquor Rs. 4 (per PL)”.

5. In the said Orders, in Order 1D, in the Table, for Serial No. 1 and entries relating thereto, the following shall be substituted, namely:-

“1. Indian Made Foreign Liquor:

(a) EDP range of the brands upto Rs. 30 (per PL)
rupees 5000 per case

(b) EDP range of the brands above Rs. 36 (per PL)”
rupees 5000 per case

6. In the said Orders, for Order 1G, the following Order shall be substituted, namely:-

“1G Additional Excise Duty or Infrastructure Development fee as the case may be, shall be charged at the time of issuance of pass to L-2/L-14A licensee at the following rates: -

Serial No.	Kind	Additional Excise duty or Infrastructure Development fee
1.	PML	Rs. 12/- per PL
2.	IMFL	Rs 20/- per PL
3.	Indian and Imported Beer	Rs. 7/- per BL
4.	Imported foreign Liquor	Rs. 30/- per PL

This amount shall be deposited in a separate account.

The revenue paid under Additional Excise Duty or Infrastructure Development fee shall not be treated as part of eligibility revenue for renewal for the year 2022-23.”.

A VENU PRASAD,

Additional Chief Secretary -cum-
Financial Commissioner (Taxation).

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 30th March, 2021

No. G.S.R. 32/P.A.1/1914/Ss.5 and 24/ Amd.(46)/2021.— In exercise of the powers conferred by sections 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), and all the powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders further to amend the Punjab Intoxicants License and Sales Orders, 1956 namely:-

ORDERS

1. (1) These Orders may be called the Punjab Intoxicants License and Sales Orders (First Amendment), Orders, 2021.
(2) They shall come into force on and with effect from the first day of April, 2021.
2. In the Punjab Intoxicants License and Sales Orders, 1956, in Order 2,
 - (i) for clause (h), the following clause shall be substituted, namely:-

"(h) The Government may at its sole discretion offer to renew the licenses in forms L-2 or L-14A for the next Financial Year i.e. 2022-23 on the conditions to be specified at the time of renewal, subject to the payment of a minimum 112 percent of Minimum Guaranteed Revenue of the Financial Year 2021-22, as mentioned in rule 42 of the Punjab Liquor License Rules, 1956. Such renewal shall be at the option of the licensee."; and
 - (ii) in clause (i), for the words and figures "during the year 2019-2020", the words and sign "during the year." shall be substituted.

A VENU PRASAD,

Additional Chief Secretary -cum-
Financial Commissioner (Taxation).

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2021

No. G.S.R. 33/P.A.1/1914/S.59/ Amd.(6)/2021.— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of the Financial Commissioner, make the following rules further to amend the Punjab Supply and Sale of Bhang Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2021.
(2) They shall come into force on and with effect from 1st day of April, 2021.
2. In the Punjab Supply and Sale of Bhang Rules, 1956, in rule 2, for the words “four lakh”, the words “four lakh and fifty thousand” shall be substituted.

RAJAT AGARWAL,
Excise Commissioner, Punjab.

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2021

No. G.S.R. 34/P.A.1/1914/Ss.21 and 59/Amd. (69)/2021.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No.1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Distillery Rules, 1932, namely: —

RULES

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2021.
(2) They shall come into force on and with effect from the first day of April, 2021.
2. In the Punjab Distillery Rules, 1932 (hereinafter referred to as the said rules), in rule 4, for clause (a), the following clause shall be substituted, namely:-
“(a) deposited a sum of rupees ninety lakh plus rupees thirty- five thousand per Kilo litre per day as per installed capacity or rupees one hundred and ten lakh, whichever is higher in both of the above specified fee:
Provided that no new Letter of Intent shall be issued for the grant of license of Distillery (except for ethanol manufacturing) for the next two financial years i.e. 2021-22 and 2022-23.”.
3. In the said rules, in rule 7, in sub-rule (1), for the words "rupees eighty lakh plus rupees thirty-two thousand per Kilo litre per day as per installed capacity or rupees ninety-five lakh”, the words " rupees ninety lakh plus rupees thirty- five thousand per Kilo litre per day as

per installed capacity or rupees one hundred and ten lakh" shall be substituted.

4. In the said rules, in rule 32, after Explanation, the following proviso shall be added, namely:-

"Provided that manufacturing units may be allowed to work in multiple shifts of eight hours each i.e. for breweries three shifts of eight hours each and for distillery two shifts for eight hours each. Deputy Commissioner Excise (Distillery) shall be the competent authority to grant approval in this regard. A fee of rupees twenty thousand per additional shift for distilleries and Breweries shall be levied. Any unit desirous of operating additional shift must apply for a minimum period of one week per instance. The detailed conditions shall be specified."

5. In the said rules, in rule 93,-

(i) in clause (k), in fourth proviso, for the words and sign " payment of fee.", the following words and sign shall be added namely;

"payment of fee. The labels of Indian Made Foreign Liquor and Punjab Medium Liquor with the same name and style shall not be registered. The labels shall not be vividly similar, with same color scheme, look or feel, packing of bottles etc. If such kind of labels have already been registered, then they will not be renewed automatically. The unit will submit affidavit that the labels of Punjab Medium Liquor and Indian Made Foreign Liquor are not of the same font, name, style and identity etc. The unit shall also submit an undertaking that if the Punjab Medium Liquor labels are got registered in any other State in the same name, then font or colour or pattern of both such labels shall be different."; and

ii) in clause (s), for the figures and sign "2020-2021", the figures and sign "2021-2022" shall be substituted.

6. In the said rules, after rule 127, following rules shall be added, namely:-

"128. Violations of departmental instruction or circulars - Any

violation of departmental instructions or circulars shall be treated as a violation of terms and conditions of the license.

Any licensee violating the terms and conditions shall be liable for action under the Punjab Excise Act, 1914 and the rules made thereunder.

129. A license in form E-2 shall be granted by the Financial Commissioner subject to such restriction or conditions as the State Government may impose for the manufacturing of Ethanol. The license fee of such license shall be charged as under:-

Serial No.	Type of Distillery	Annual License Fee
1.	For establishing a new Ethanol Plant for manufacturing Ethanol only	Rs. 5 lac
2.	For installing a new standalone separate Ethanol Plant within the existing licensed premises of D-2 License (there should be no common boiler, turbine, distillation process and such like facilities)	Rs. 15 lac apart from License fee of D-2 License
3.	For increasing capacity or expansion to manufacture Ethanol only in the existing D-2 licensed premises.	Rs. 5000 per kilo litre per day

For this purpose, terms and conditions shall be specified separately by the Department."

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2021

No. G.S.R. 35/P.A.1/1914/Ss.21 and 59/Amd. (34)/2021.— In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Brewery Rules, 1956, namely: —

RULES

1. (1) These rules may be called the Punjab Brewery (First Amendment) Rules, 2021.
(2) They shall come into force on and with effect from the first day of April, 2021.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, in clause (a),-
 - (i) for the words “ninety lakh rupees”, the words “rupees hundred lakh” shall be substituted; and
 - (ii) for the sign and word “; and”, the sign “:” shall be substituted and thereafter, the following proviso shall be added, namely:-

"Provided that no new Letter of Intent shall be issued for the grant of license of Brewery for the next two financial years i.e. 2021-22 and 2022-23; and".
3. In the said rules, in rule 8, in sub rule 1, for the words "rupees fifty-six lakh plus rupees five lakh per lakh hecto-liter or rupees seventy-five lakh", the words "rupees sixty lakh plus rupees five lakh per lakh hecto-liter or rupees eighty lakh" shall be substituted.

4 In the said rules, in rule 40, after the second proviso, the following proviso shall be added, namely:-

" Provided further that the date of expirt may be extended upto twelve months subject to the condition that Beer manufacturer shall submit requisite certificate from Food Safety and Standards Authority of India (FSSAI) or Competent Authority."

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2021

No. G.S.R. 36/P.A.1/1914/Ss.22 and 59/ Amd.(27)/2021.— In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2021.
- (2) They shall come into force on and with effect from the first day of April, 2021.
2. In the Punjab Excise Bonded Warehouse Rules, 1957 (hereinafter referred to as the said rules), for rule 4, the following rule shall be substituted, namely:-
 - "4 (1) A license under these rules may be granted for a period, not exceeding one year up to the 31st day of March of the Financial Year following the day of grant of the license on payment of fee, as provided hereinafter:-
 - (i) Where a Bonded Warehouse has the storage capacity, not exceeding 1,35,000 proof litre- rupees twelve lakh plus rupees two lakh per bottling line or rupees twenty lakh, whichever is higher in both of the above specified fee; and
 - (ii) Where a Bonded Warehouse has the storage capacity, exceeding 1,35,000 proof litre - rupees twelve lakh plus

rupees two lakh per bottling line or rupees thirty five lakh, whichever is higher in both of the above specified fee:

Provided that no new Letter of Intent shall be issued for the grant of license of Bonded Warehouse-2 for the next two financial years i.e. 2021-22 and 2022-23. The existing Letter of Intent holders shall complete the project by 31-03-2023, after which the Letter of Intent shall stand cancelled."

3. In the said rules, in rule 5, after the Explanation, the following proviso shall be added, namely:-

"Provided that the manufacturing unit may be allowed to work in two shifts of eight hours each. Deputy Commissioner Excise (Distillery) shall be the competent authority to grant approval in this regard. A fee of rupees fifteen thousand per additional shift for bottling plants shall be levied. Any unit desirous of operating additional shift must apply for a minimum period of one week per instance. The detailed conditions shall be specified."

RAJAT AGARWAL,
Excise Commissioner, Punjab.

PART III

GOVERNMENT OF PUNJAB

OFFICE OF EXCISE COMMISSIONER

PUNJAB, PATIALA

NOTIFICATION

The 30th March, 2021

No. G.S.R. 37/P.A.1/1914/Ss. 34 and 59/Amd.(47)/2021.— In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.25/P.A.1/1914/S.9/2020, dated the 4th August, 2020, and all other powers enabling me in this behalf, I, Rajat Agarwal, I.A.S, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely :-

RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2021.
- (2) They shall come into force on and with effect from the first day of April, 2021.
2. In the Punjab Liquor Permit and Pass Rules, 1932 (hereinafter referred to as the said rules), in rule 22,-
 - (i) in clause (d), for the words "two rupees", the words "thirty-five paisa" shall be substituted;
 - (ii) first Proviso shall be omitted.
 - (iii) in the second proviso, for the words "Provided further", the word "Provided" shall be substituted and for the words "forty five paisa", the words "seventy paisa" shall be substituted; and
 - (iv) in clause (g),-
 - (a) for the words " denatured spirit and one rupee and twenty paise" the words " thirty five paisa per bulk litre on denatured spirit and seventy paisa" shall be substituted;

-
- (b) for the words, figures and sign "on brands having EDP above Rs. 1500/-", the words, figures and sign "on brands having EDP from Rs. 1500/- to Rs. 5000/- and at the rate of Rs. 35/- on brands having EDP above Rs. 5000/-" shall be substituted;
- (c) for the figures, words and sign "In case of brands having EDP below Rs. 650/- per case, it shall be leviable at the rate of Rs. 2 per bulk litre", the figures, words and sign "In case of brands having EDP below Rs. 650/- per case, it shall be leviable at the rate of Rs. 4 per bulk litre."; and
- (d) after the words and sign "as the case may be." the words "Apart from extra neutral alcohol, permit fee shall also be charged as per the rates mentioned in this clause, on vetted malt spirit, scotch concentrate and any other kind of spirit which is used for manufacturing of IMFL for Punjab."
3. In the said rules, in rule 22-A,-
- (i) in sub-rule (1),-
- (a) for the words and figures "Rs. 2000", the words and figures "Rs. 2500" shall be substituted; and
- (b) for the words and figures "lumpsum permit fee of Rs. 10,000", the words and figures "Rs. 20,000/-" shall be substituted.
- (ii) in the proviso after clause (iii) the following clause shall be added, namely:-
- "(iv) The L-50 lifetime permit shall only be issued to a person, who has been issued yearly L-50 permits for three years continuously. If L-50 permit holder violates any provisions of the Excise Act and rules, his permit shall be liable to be cancelled and action shall be initiated as per the Punjab Excise Act, 1914 and rules made thereunder."

RAJAT AGARWAL,
Excise Commissioner, Punjab.